

Service vehicles generally do not qualify for the rolling stock exemption. See 86 Ill. Adm. Code 130.340. (This is a GIL.)

September 20, 2005

Dear Xxxxx:

This letter is in response to your letter dated August 25, 2005, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

In regards to an issue with Illinois Commerce Commission permit number #. My sons and I have been trying to contact your office, we have called and our calls were not returned. The ICC told us that your office is the place we need to contact. We would like to settle this issue. It is urgent that someone is in contact with us immediately. You can reach me via telephone. Thank you.

DEPARTMENT'S RESPONSE:

Based upon our telephone conference it is our understanding that in approximately 1997 two tractor-trailer semi's were purchased for use in interstate commerce wherein you claimed the interstate commerce exemption due to the fact you were transporting commodities to be delivered out-of-state.

In addition, you reference a service vehicle that was purchased in 1997 to service the transportation vehicles moving in interstate commerce. Service vehicles in general do not qualify for the rolling stock moving in interstate commerce exemption. See the attached 1997 version of 86 Ill. Adm. Code 130.340.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If

you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess
Associate Counsel

EEB:msk
Enclosure